



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

but not to be remembered, or the laws relating to corporations which, being almost purely statutory, vary so greatly in the different jurisdictions.

Appreciating the number of subjects to be covered the author has devoted himself to those questions which are most practical and necessary to his readers and what is stated is accurately stated. It is a full and faithful enumeration of the general principles.

The style is generally clear and simple. This is no indication that it has not cost the author much time and hard work. A book which is most easily understood and free from technical phrases may no less have required the most time and severest thought.

On the whole he has displayed considerable ability, and the work readily recommends itself to those for whom it was intended.

H. H. B.

THE UNITED STATES INTERNAL REVENUE LAWS, ANNOTATED. By MARK ASH and WILLIAM ASH. New York: Baker, Voorhis & Co. 1898.

The authors have aimed to comprehend in this volume all the Federal Statute law now in force concerning internal revenue, supplemented with references to State and Federal adjudications, regulations of the Commissioner of Internal Revenue, and rulings of the bureaus of the Secretary of the Treasury and the Attorney-General. Containing as it does the fullest annotation of the War Revenue Law of 1898 we have yet seen, the compilation will prove of value not only to the legal profession, but to Federal officials and business men as well. Especial attention has been paid to gathering together official expressions of executive officers acting under the Statutes, and in view of the importance of these in discovering exemptions from taxes, and in determining possible liability for penalties or forfeitures, this should prove not the least useful portion of the book.

As throwing light on the meaning of the Law of '98, all the cases arising under former war revenue acts have been collected, together with the conflicting authorities on the validity of unstamped instruments, and their admissibility in evidence according to the forum where the question arose. The references to the regulations and rulings of the Internal Revenue Department since June 13th last also seem very complete.

Cross references from section to section and a full index add to the usefulness of the book.

C. H. H.

RULES, FORMS AND GENERAL ORDERS IN BANKRUPTCY. By WM. MILLER COLLIER. Albany: Matthew Bender. 1899.

This work, as the author explains in his preface, is intended as supplementary to his recently published book on Bankruptcy and